



Trustees' Financial Summary

FY2002-03

Submit ID: 0547-5030324

29 McCone County
0547 Circle Elem

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Della Van Horn

Phone #: (406) 485-3600

(Signature)

(Date)

Chair, Board of Trustees Jay Wright

(Signature)

(Date)

County Superintendent Jackie Becker

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
008	Accelerated LGST	STATE	STATE	State
024	IDEA/Tech	FEDERAL	2905476502	84.352
025	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A020537	84.358A
027	CSPD	LOCAL		
143	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2905471403	84.367
163	Title IV, Part A, Safe & Drug-Free	FEDERAL	2905471603	84.186A
313	Title I, Part A, Accountability	FEDERAL	2905473103	84.348A
393	Title V, Part A, Innovative Programs	FEDERAL	2905473903	84.298
603	Title II, Part D, Ed Technology	FEDERAL	2905470003	84.318

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	247,238.39	20,566.78		
02	Taxes Receivable - Real and Personal (120-149)	35,528.52	3,677.37		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	12,358.50			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	295,125.41	24,244.15		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)	35,528.52	3,677.37		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	35,528.52	3,677.37		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	7,847.50			
48	Fund Balance for Budget (961-970)	251,749.39	20,566.78		
52	TOTAL FUND BALANCE/EQUITY	259,596.89	20,566.78		
53	TOTAL LIABILITIES AND FUND BALANCE	295,125.41	24,244.15		

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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,123.19	51,800.59	2,054.03	7,251.23
02	Taxes Receivable - Real and Personal (120-149)				440.45
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,123.19	51,800.59	2,054.03	7,691.68
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				440.45
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				440.45
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	7,123.19	51,800.59	2,054.03	7,251.23
52	TOTAL FUND BALANCE/EQUITY	7,123.19	51,800.59	2,054.03	7,251.23
53	TOTAL LIABILITIES AND FUND BALANCE	7,123.19	51,800.59	2,054.03	7,691.68

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				7,000.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				7,000.00
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				7,000.00
52	TOTAL FUND BALANCE/EQUITY				7,000.00
53	TOTAL LIABILITIES AND FUND BALANCE				7,000.00

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,302.68	3,033.02		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,302.68	3,033.02		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	13,302.68	3,033.02		
52	TOTAL FUND BALANCE/EQUITY	13,302.68	3,033.02		
53	TOTAL LIABILITIES AND FUND BALANCE	13,302.68	3,033.02		



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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		136,812.35		
02	Taxes Receivable - Real and Personal (120-149)		465.30		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		137,277.65		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)		465.30		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		465.30		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		136,812.35		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		136,812.35		
53	TOTAL LIABILITIES AND FUND BALANCE		137,277.65		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			14,622.26	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			14,622.26	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			14,622.26	
52	TOTAL FUND BALANCE/EQUITY			14,622.26	
53	TOTAL LIABILITIES AND FUND BALANCE			14,622.26	



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ASSETS, LIABILITIES, AND FUND BALANCE		PAYROLL FUND (86)	CLAIMS FUND (87)	INVESTMENT EARNINGS CLEARING FUND (88)	RETIREMENT/ COBRA INSURANCE FUND (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,778.99
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				2,778.99
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				2,778.99
35	TOTAL LIABILITIES				2,778.99
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				2,778.99



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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			4,475.00	
11	Buildings and Building Improvements (331 & 332)			704,897.50	
12	Machinery and Equipment (341 & 342)			29,898.00	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				7,000.00
15	Amounts to be Provided (404-406)				19,517.14
20	TOTAL ASSETS AND OTHER DEBITS			739,270.50	26,517.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				26,517.14
35	TOTAL LIABILITIES				26,517.14
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			739,270.50	
52	TOTAL FUND BALANCE/EQUITY			739,270.50	
53	TOTAL LIABILITIES AND FUND BALANCE			739,270.50	26,517.14



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01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	238,066.27	252,268.47
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,419.01	16,478.74
1190	Penalties and Interest on Taxes	1,686.36	4,301.19
1310	Individual Tuition	17,083.88	12,358.50
1510	Interest Earnings	9,049.11	5,518.26
1900	Other Revenue from Local Sources	965.50	596.81
3110	Direct State Aid	339,297.48	365,689.16
3115	State Spec Ed Allowable Cost Pymt to Districts	40,695.04	36,121.93
3120	State Guaranteed Tax Base Aid	27,500.08	37,319.04
3440	State HB20/SB417 Prop Tax Reimb	21,908.44	18,672.76
3444	State School Block Grant	71,366.81	69,552.48
3460	Montana Oil and Gas Tax	7,622.39	4,378.20
6100	Material Prior Period Revenue Adjustments	462.41	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>789,122.78</u>	<u>823,255.54</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	387,639.29	366,523.16
2XX	Personal Services - Employee Benefits	46,806.61	73,264.03
3XX	Purchased Professional and Technical Services	942.40	4,482.50
4XX	Purchased Property Services	3,017.50	1,953.01
5XX	Other Purchased Services	1,265.67	1,016.87
6XX	Supplies and Materials	45,587.41	44,012.13
8XX	Other Expenditures	1,818.27	5,059.25
221X	Improvement of Instruction Services		
1XX	Personal Services - Salaries	6,823.90	8,673.91
2XX	Personal Services - Employee Benefits	1,377.89	2,192.57
6XX	Supplies and Materials	1,465.52	2,158.69
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	28,550.06	21,666.60
2XX	Personal Services - Employee Benefits	4,068.08	5,833.23
3XX	Purchased Professional and Technical Services	1,750.00	1,750.00
5XX	Other Purchased Services	10,349.79	11,795.03
8XX	Other Expenditures	3,823.00	6,390.16
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	41,308.23	37,647.99
2XX	Personal Services - Employee Benefits	1,527.02	433.09



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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		5XX	Other Purchased Services	180.75	0.00
		6XX	Supplies and Materials	428.32	935.88
		810	Dues and Fees	105.00	215.00
	25XX	Support Services - Business			
		1XX	Personal Services - Salaries	12,902.56	13,418.68
		6XX	Supplies and Materials	3,480.47	3,927.23
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	33,365.69	35,181.32
		2XX	Personal Services - Employee Benefits	5,587.84	7,477.29
		4XX	Purchased Property Services	22,734.41	31,134.88
		5XX	Other Purchased Services	1,343.50	806.80
		6XX	Supplies and Materials	17,720.44	26,981.49
		7XX	Property and Equipment Acquisition	0.00	3,315.00
		8XX	Other Expenditures	0.00	72.03
	27XX	Student Transportation Services			
		4XX	Purchased Property Services	77.19	207.77
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	78,564.61	64,889.27
		2XX	Personal Services - Employee Benefits	3,456.91	4,139.98
		3XX	Purchased Professional and Technical Services	348.00	0.00
		5XX	Other Purchased Services	367.86	62.55
		6XX	Supplies and Materials	1,058.53	6,235.33
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,156.00	2,341.20
710	School Sponsored Extracurricular Activities				
	27XX	Student Transportation Services			
		5XX	Other Purchased Services	6,068.99	7,500.19
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	10,687.50	10,934.75
		5XX	Other Purchased Services	0.00	1,006.90
		6XX	Supplies and Materials	0.00	1,665.63
		8XX	Other Expenditures	50.00	342.00
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	683.70	0.00



Trustees' Financial Summary

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29 McCone County

0547 Circle Elem

01 - General Fund

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	789,488.91	817,643.39
--	------------	------------

Schedule of Changes Worksheet

Beginning Fund Balance	246,137.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	823,255.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	817,643.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 7,847.50 Less Last Year 0.00 (4b) 7,847.50		
	7,847.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	259,596.89	(5)



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10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	28,613.57	28,501.82
1190	Penalties and Interest on Taxes	141.00	366.25
1510	Interest Earnings	691.21	403.93
2220	County On-Schedule Trans Reimb	22,621.96	25,353.77
3210	State On-Schedule Trans Reimb	23,266.04	25,353.78
3440	State HB20/SB417 Prop Tax Reimb	2,533.58	1,995.04
3444	State School Block Grant	5,988.74	5,836.49
3460	Montana Oil and Gas Tax	769.54	500.25
6100	Material Prior Period Revenue Adjustments	53.40	644.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>84,679.04</u>	<u>88,955.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	5,339.64	5,553.20
5XX	Other Purchased Services	79,965.28	84,218.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>85,304.92</u>	<u>89,772.17</u>



Trustees' Financial Summary

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29 McCone County

0547 Circle Elem

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						21,383.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						88,955.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						89,772.17	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,566.78	(5)



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13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.00	2,192.09
1190	Penalties and Interest on Taxes	0.00	1.35
1510	Interest Earnings	204.81	151.76
3440	State HB20/SB417 Prop Tax Reimb	0.00	162.34
3460	Montana Oil and Gas Tax	0.00	10.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		204.81	2,518.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
5XX	Other Purchased Services	0.00	2,303.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		0.00	2,303.40

Schedule of Changes Worksheet

Beginning Fund Balance				6,908.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,518.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,303.40	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				7,123.19	(5)



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14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	2,336.17	1,012.40
2240 County Retirement Distribution	83,521.67	69,073.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	85,857.84	70,085.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	79,854.90	73,415.94
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	11,804.79	10,795.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	91,659.69	84,211.81

Schedule of Changes Worksheet

Beginning Fund Balance	65,926.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	70,085.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	84,211.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,800.59	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value
024 IDEA/Tech	
4650 Federal Miscellaneous Grants from OPI	19,308.00
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,397.00
027 CSPD	
1900 Other Revenue from Local Sources	1,314.00
143 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	25,361.00
163 Title IV, Part A, Safe & Drug-Free	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	4,055.00
313 Title I, Part A, Accountability	
4200 Title I, Part A, Improving Basic Programs	78,770.24
393 Title V, Part A, Innovative Programs	
4350 Title V, Part A, Innovative Programs	2,648.00
603 Title II, Part D, Ed Technology	
4310 Title II, Part D, Educational Technology	3,437.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	148,290.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
024 IDEA/Tech	
465 Federal Miscellaneous Grants from OPI	
1XXX Instruction	
1XX Personal Services - Salaries	19,308.00
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
1XX Personal Services - Salaries	3,582.25
7XX Property and Equipment Acquisition	9,814.75
025 Subtotal	13,397.00



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
143 Title II, Part A, Teacher/Principal Train/Recruit	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
1XX Personal Services - Salaries	323.20
2XX Personal Services - Employee Benefits	7,500.00
3XX Purchased Professional and Technical Services	3,237.33
5XX Other Purchased Services	2,004.56
6XX Supplies and Materials	12,295.91
	25,361.00
143 Subtotal	25,361.00
163 Title IV, Part A, Safe & Drug-Free	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
6XX Supplies and Materials	4,055.00
313 Title I, Part A, Accountability	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	59,751.30
2XX Personal Services - Employee Benefits	13,306.77
5XX Other Purchased Services	272.30
6XX Supplies and Materials	5,439.87
	78,770.24
313 Subtotal	78,770.24
393 Title V, Part A, Innovative Programs	
435 Title V, Part A, Innovative Programs	
1XXX Instruction	
3XX Purchased Professional and Technical Services	2,648.00
603 Title II, Part D, Ed Technology	
431 Title II, Part D, Educational Technology	
1XXX Instruction	
6XX Supplies and Materials	3,437.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 146,976.24



Trustees' Financial Summary

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29 McCone County

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15 - Miscellaneous Programs Fund

Schedule of Changes Worksheet

Beginning Fund Balance						740.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						148,290.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						146,976.24	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,054.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
008 Accelerated LGST	0.00	0.00	.00
024 IDEA/Tech	19,308.00	19308.00	.00
025 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,397.00	13397.00	.00
027 CSPD	1,314.00	0.00	1314.00
143 Title II, Part A, Teacher/Principal Train/Recruit	25,361.00	25361.00	.00
163 Title IV, Part A, Safe & Drug-Free	4,055.00	4055.00	.00
313 Title I, Part A, Accountability	78,770.24	78770.24	.00
393 Title V, Part A, Innovative Programs	2,648.00	2648.00	.00
603 Title II, Part D, Ed Technology	3,437.00	3437.00	.00
Total	<u>148,290.24</u>	<u>146,976.24</u>	<u>1,314.00</u>



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17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	2,408.41	4,166.70
1190	Penalties and Interest on Taxes	19.75	48.99
1340	Fees for Adult Education	345.00	90.00
1510	Interest Earnings	379.59	96.16
3440	State HB20/SB417 Prop Tax Reimb	204.97	295.86
3444	State School Block Grant	350.44	341.53
3460	Montana Oil and Gas Tax	65.76	29.61
6100	Material Prior Period Revenue Adjustments	4.34	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,778.26</u>	<u>5,068.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	6XX Supplies and Materials	3,600.00	1,903.36
	810 Dues and Fees	1,800.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>5,400.00</u>	<u>1,903.36</u>



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0547 Circle Elem

17 - Adult Education Fund

Schedule of Changes Worksheet

Beginning Fund Balance					4,085.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,068.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,903.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,251.23	(5)



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28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	327.71	244.45
3281	State Technology Aid	168.81	0.00
3460	Montana Oil and Gas Tax	47.41	62.02
9710	Residual Equity Transfers In	8,955.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,499.47</u>	<u>306.47</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	5XX Other Purchased Services	0.00	129.22
	6XX Supplies and Materials	1,956.34	1,783.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,956.34</u>	<u>1,913.13</u>

Schedule of Changes Worksheet

Beginning Fund Balance				14,909.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				306.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,913.13	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				13,302.68	(5)



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29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
3282 State Flexibility Fund Allocation	0.00	4,933.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	4,933.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 6XX Supplies and Materials	0.00	1,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,900.00

Schedule of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,933.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,900.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,033.02	(5)



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61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	941.38	611.56
1190	Penalties and Interest on Taxes	87.85	221.83
1510	Interest Earnings	4,740.42	2,590.94
3444	State School Block Grant	4,395.68	4,283.93
3460	Montana Oil and Gas Tax	261.22	0.00
6100	Material Prior Period Revenue Adjustments	0.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>10,426.69</u>	<u>7,708.26</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
26XX	Operation and Maintenance of Plant Services		
4XX	Purchased Property Services	598.50	11,846.80
5XX	Other Purchased Services	175.90	0.00
6XX	Supplies and Materials	470.30	53.60
8XX	Other Expenditures	0.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>1,244.70</u>	<u>12,200.40</u>



Trustees' Financial Summary

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61 - Building Reserve Fund

Schedule of Changes Worksheet

Beginning Fund Balance					141,304.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,708.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,200.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					136,812.35	(5)



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84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	7,638.61	8,161.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,638.61	8,161.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	6,149.16	5,684.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,149.16	5,684.84

Schedule of Changes Worksheet

Beginning Fund Balance	12,145.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,161.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,684.84	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,622.26	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	15,243.18	16,102.84
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	0.00
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,285.44
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	21,285.44

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,094.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	30,650.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	77,668.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



Trustees' Financial Summary

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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	64,889.27	0.00	0.00	0.00	
280	1XXX	2XX	4,139.98	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	0.00	0.00	0.00	0.00	
280	1XXX	5XX	62.55	0.00	0.00	0.00	
280	1XXX	6XX	6,235.33	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	0.00	0.00	0.00	0.00	
280	21XX	2XX	0.00	0.00	0.00	0.00	
280	21XX	3XX	0.00	0.00	0.00	0.00	
280	21XX	4XX	0.00	0.00	0.00	0.00	
280	21XX	5XX	0.00	0.00	0.00	0.00	
280	21XX	6XX	0.00	0.00	0.00	0.00	
280	21XX	7XX	0.00	0.00	0.00	0.00	
280	221X	1XX	0.00	0.00	0.00	0.00	
280	221X	2XX	0.00	0.00	0.00	0.00	
280	221X	3XX	0.00	0.00	0.00	0.00	
280	221X	4XX	0.00	0.00	0.00	0.00	
280	221X	5XX	0.00	0.00	0.00	0.00	
280	221X	6XX	0.00	0.00	0.00	0.00	
280	221X	7XX	0.00	0.00	0.00	0.00	
280	222X	1XX	0.00	0.00	0.00	0.00	
280	222X	2XX	0.00	0.00	0.00	0.00	
280	222X	3XX	0.00	0.00	0.00	0.00	
280	222X	4XX	0.00	0.00	0.00	0.00	
280	222X	5XX	0.00	0.00	0.00	0.00	
280	222X	6XX	0.00	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	0.00	0.00	0.00	0.00	
280	24XX	2XX	0.00	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	2,341.20	0.00	0.00	0.00	
Totals			77,668.33	0.00	0.00	0.00	77,668.33



Trustees' Financial Summary

FY2002-03

Submit ID: 0547-5030324

29 McCone County

0547 Circle Elem

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*